A. ORGANIZATION AND ATTENDANCE

1. The first General Assembly meeting of the Association of African Tax Administrators was held at Africa Hall, Addis Ababa, Ethiopia, from 25 to 27 March 1982. The meeting was attended by representatives of the following countries: Algeria, Botswana, the United Republic of Cameroon, Egypt, Ethiopia, the Gambia, the Niger, Nigeria, Senegal, Togo and Zambia.

2. The members of the General Assembly elected the representatives of the following member States as Chairman and Vice-Chairman respectively by acclamation:

Chairman: Mr. Gebeyehu Alemneh (Ethiopia)

Vice-Chairman: Mr. Soulemane Abdoulaye (Togo)

B. AGENDA

3. After considering the provisional agenda presented by the secretariat, the members of the General Assembly adopted the following agenda:

1. Registration
2. Opening of the meeting
3. Election of Chairman and Vice-Chairman of the Association
4. Adoption of the agenda and organization of work
5. Adoption of the summary records of the inaugural meeting of AATA
6. Report on the activities of AATA, including financial statements for the biennium March 1980-February 1982
7. Provisional programme of work and operating budget of the Association of African Tax Administrators, March 1982-February 1984
8. Proposed members' States'contribution to the AATA biennal budget, March 1982-February 1984
9. Draft rules governing the financial activities of the Association and financial rules of the secretariat
10. (a) Proposed structure of the AATA secretariat
    (b) Scale of salaries and allowances for staff
11. Proposals for the appointment of Secretary-General and Deputy Secretary-General of AATA
12. (a) Choice of the headquarters of AATA
    (b) Draft headquarters agreement
13. Date and place of the next meeting of the General Assembly
14. Any other business
15. Distribution of draft summary records and closure of the meeting.

C. ACCOUNT OF PROCEEDINGS

Opening of the meeting

4. The meeting was formally opened on 25 March 1982 by Comrade Teferra Wolde Semait, Minister of Finance of Ethiopia. On behalf of the Provisional Military Government of Ethiopia, the Minister welcomed participants to Addis Ababa and expressed his sincere wishes for the success of the first General Assembly meeting of the Association of African Tax Administrators (AATA).

5. Although Ethiopia had joined the Association only in 1981, because of its firm belief in the objectives of the Association the Government agreed to host the first General Assembly meeting of the Association.

6. With regard to the problem of mobilization and development of resources on a sustained and assured basis, he stated that Governments in Africa had committed themselves to a development strategy of one sort or another aimed at raising the standard of living of the peoples of the African region. The task of generating and managing resources for development was the direct responsibility of finance ministries or commissions. In that regard, external resources had a crucial role to play as necessary supplementary resources for raising the growth and performance of African countries' economies.

7. He referred to the direct relationship between the state of the world economy and the political will of the international community and the prospects for augmenting African countries' domestic resources by external resources. Because of the prevailing crises, including inflation, which had affected the world economy developing countries in general and particularly the least developed among them were suffering adversely.

8. He also hoped that the establishment of the Association of African Tax Administrators would bring together the relevant tax experts to discuss and manage domestic resources in order to foster growth and development. The Provisional Military Government of Ethiopia derived the bulk of its revenues from taxes and recently efforts had been made to mobilize the surpluses of public enterprises. In recent years, serious efforts had been made in Ethiopia to redesign the tax structures so as to raise the level of revenue and to adapt it to the changed structure of the economy and to social objectives.

9. The best designed tax legislation in itself would not achieve its purposes if tax payers' compliance was weak and the tax administration was inefficient. The efficiency of a tax administration resided in the administrators and the level of their knowledge, deligence and honesty. With regard to the involvement of the people in tax administration he cited the example in Socialist Ethiopia where the peasant associations had been organized among the entire farming population and were helping with the collection of agricultural taxes.

10. In conclusion, he stated that the successful establishment of the Association was welcome to all since the Association would have an important role to play in the development of the African region.

11. A statement from Mr. Adebayo Adedeji, Executive Secretary of the Economic Commission for Africa, was then read out by Mr. Marc Hanirakiza, Deputy Executive Secretary. In the message, it was pointed that 19 States members of ECA and of the Organization of African Unity had become members of the Association of African Tax Administrators. Such growth in membership clearly showed the importance member States attached to the Association and their strong belief in its objectives. Realizing, however, that there were 50 independent States in the African region, there was still the challenge of a greater membership drive, especially by those States that were already members of the Association, in order to encourage the remaining African States to join the Association.

12. The goodwill of the Government of Ethiopia in accepting to host the first General Assembly meeting was greatly appreciated. He also underscored the importance of co-operation in the promotion of training and research facilities and institutions for African Tax Administrators.

13. Improved public revenue depended on efficient and effective tax administration. That in turn depended on trained, skilled and dedicated tax administrators. Unfortunately, in the African region there was lack in quantity and in quality of well trained and skilled tax administrators for dealing, for instance, with the activities of multinational and transnational corporations which were engaged in practices and arrangements that continued to pose serious challenges to tax departments in African countries. Because of that constraint, importence should be attached by the Association to the development of manpower capabilities for tax administration and, in particular, to the establishment and promotion at the national and subregional levels of specialized institutions for the training of tax administrators.

14. In conclusion, he drew attention to the agenda item dealing with the choice of the headquarters of the Association, and stated that it would be necessary to weigh the relative advantages of offers and facilities which member States interested in hosting the Association had made. Finally the message appealed to all members of the Association to fulfil their financial obligations if they wanted to see the Association grow in strength and live up to its mission.

Adoption of the summary records of the inaugural meeting of AATA (item 5)

15. Members of the General Assembly were informed by a representative of the secretariat that an amendment to the summary records had been submitted by the Executive Secretary of the Inter-American Center of Tax Administrators to the effect that on page 9 of the summary records of the inaugural meeting the statement that "CIAT was concerned only with income tax administration" should read: "CIAT was concerned with the administration of internal taxes (direct as well as indirect) as opposed to customs administrations or to considerations of tax policies". The amendment was adopted by the General Assembly and a corrigendum was subsequently issued. There being no other amendments, the meeting adopted the summary records of the inaugural meeting.

Report on the activities of AATA, including financial statements for the biennium March 1980-February 1982 (item 6)

16. The Vice-Chairman of the General Assembly, who had chaired the Executive Committee meeting, presented the report on the activities of AATA, including financial statements, for the biennium March 1980-February 1982. He thanked members of the Executive Committee for the work they had done in preparing the report for the consideration of the General

Assembly. The report outlined the programme of work drawn up by the inaugural meeting held in Monrovia, Liberia, in 1980. That programme dealt with:

(a) Holding of the General Assembly meeting in 1982;

(b) Organizing of training courses by the Subregional Committees;

(c) Meeting of the Executive Committee in 1981;

(d) Technical assistance.

17. The chairmen of the subregional committees explained why the activities they had been supposed to implement had not been carried out. For the Central African Subregional Committee, it was explained that it had not been possible to convene a meeting because the Chairman had not been informed which States in the subregion were members of AATA. On his part, the Chairman of the Eastern and Southern Subregional Committee had made an effort to organize a seminar but it had not materialized because of difficulties in securing a venue. The Chairman of the West African subregional Committee explained that it had not been possible to organize a seminar for the same reason. The Chairman of the North African Subregional Committee explained that a training course had not taken place in the North African Subregion because of difficulties of securing interpretation services.

18. In discussing the report, members of the General Assembly felt that member States did not seem to be taking active interest in the Association, especially compared with what other associations like the Inter-American Center of Tax Administrators were doing. Some attributed the lack of activities in the subregions to language and financial problems and wondered whether there was not a need to have the subregions grouped on a language basis. Members, however, decided that it was not necessary to have subregions divided according to language groupings. They agreed that the reason for the inactivity of the subregions was financial and also teething problems facing the Association which called for dynamism on the part of members of the Association.

19. The Egyptian representative informed members of the General Assembly that the Tax Department of Egypt would be ready to co-operate with any subregional committee of the Association in running training courses in the context of technical assistance.

20. Turning to membership contributions, members of the General Assembly were informed by Nigeria and Algeria that they had already paid their contributions of $12,000 and $6,000 respectively although the payments did not appear in the financial report of the Association. The secretariat was requested to investigate these cases as well as those of Togo, the Central African Republic and the United Republic of Cameroon which had also paid their contributions although the contributions had not yet been transferred to the account of the Association. To see that in future such discrepancies did not occur, the secretariat was requested to communicate to the member States of AATA the bank account number of the Association which was operated by ECA at the Africa Hall Branch of the Commercial Bank of Ethiopia. The report on the activities of AATA, including financial statements for the biennium March 1980 to February 1982, was thereafter adopted.

Provisional programme of work and operating budget of the Association of African Tax Administrators, March 1982 to February 1984 (item 7)

21. The members of the General Assembly had before them for consideration the document entitled "Provisional programme of work and operating budget of the Association for the biennium March 1982 to February 1984", presented by the Executive Committee.

22. The Chairman of the Executive Committee informed members of the General Assembly that the programme of work was concerned with:

(a) The holding of a technical conference in 1983 on the organization, management and staffing of tax departments;

(b) The meeting of the Executive Committee in 1983;

(c) The meeting of the General Assembly in 1984 during which meeting the following topics would be discussed:

(i) the issues of tax fraud and evasion;

(ii) the promotion of tax awareness;

(iii) techniques of tax legislation.

23. With regard to the activities of the subregional committees, the Chairman of the Executive Committee explained that the subregional committees should meet 1/ to elect their office bearers for the biennium March 1982 to February 1984 and draw up their programme of work.

24. In discussing the programme of work, one member of the General Assembly observed that he had not appreciated the original topic, namely "the organizational structure of tax departments" for the technical conference. Other members of the General Assembly thought discussion should centre on training of tax administrators which was of crucial importance in member countries. A consensus emerged that, "organization, management and staffing of tax departments" should be the subject of technical discussion during the first Technical Conference of AATA. Members of the General Assembly Assembly also agreed that a member State should volunteer to host the technical conference and that papers should be prepared by participants on topics chosen for discussion during the second General Assembly meeting.

25. In reviewing the budget proposals for the biennium March 1982 to February 1984 one representative wondered why estimates had not been made for the secretariat and staff of AATA. Replying to this observation, a representative of the ECA secretariat explained that the secretariat of AATA would be established only in the biennium March 1984 to February 1986 and that then, financial provision would be made for the secretariat and

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1/ The meeting was later held and the following elections were made:

Chairman, Eastern and Southern Subregional Committee: Zambia
Chairman, West African Subregional Committee: Nigeria
Chairman, Central African Subregional Committee: United Republic of Cameroon
Chairman, North African Subregional Committee: Algeria

Staff of AATA. With that explanation, the AATA programme of work and biennial budget of $86,700 were adopted. The summary of the budget estimates approved was as follows:

(a) Technical Conference (1983) $24,300;

(b) Executive Committee (1983) $24,300; and

(c) General Assembly Meeting (1984) $38,100.

Proposed members States' contributions to the AATA biennial budget, March 1982-February 1984 (item 8)

26. On behalf of the Executive Committee a representative of the secretariat presented the proposed contribution to the AATA biennial budget March 1982-February 1984. In considering the criteria for the assessment of member States' contribution which had been adopted at the inaugural meeting held in Monrovia, Liberia, in 1980, there was a general feeling that the criteria did not satisfy all member States. In that regard, the representative of Egypt felt that there was need to use the per capita income instead of GDP of African countries in assessing member States' contributions to the AATA budget. Because of that observation, the members agreed that either the Executive Committee or any participant should suggest an alternative formula for assessing member States' contributions to the AATA biennial budget during the next Executive Committee and General Assembly meetings. The membership contribution for the biennium March 1982 to February 1984 based on the criteria adopted by the inaugural meeting was adopted by the General Assembly. A table showing member States' contributions to the biennial budget March 1982 to February 1984 as adopted is contained in annex I to this report.

Draft rules governing the financial activities of the Association and financial rules of the secretariat (item 9)

27. Members of the General Assembly had before them the draft rules governing the financial activities of the Association and financial rules of the secretariat submitted by the Chairman of the Executive Committee for adoption.

28. Members of the General Assembly agreed to amend Rule 4(a) to read "membership dues" instead of "annual membership dues". They also agreed, after a lengthy discussion as to whether the constitution of the Association provided for the appointment of professional auditors to audit the biennial accounts of the Association, to make provision in the financial rules of the secretariat of the Association for auditing of the accounts of the Association. Members decided that, while awaiting the appointment of auditors by the General Assembly in accordance with article 7, paragraph 3(i) of the constitution of AATA, the task of auditing the biennial account of the Association should be entrusted to the Executive Committee. The rules governing the financial activities of the Association and financial rules of the secretariat as amended were adopted.

(a) Proposed structure of the AATA secretariat

(b) Scale of salaries and allowance for staff (item 10)

29. In accordance with article 6 of the constitution of AATA, the General Assembly examined the proposed structure of the AATA secretariat as well as the scale of salaries and allowances for staff presented by the Executive Committee. The organizational structure submitted by the Executive Committee comprised a Department of Administration to be headed by a Head of Administration and a Department of Training, Research and Publications to be headed in the initial years of the AATA secretariat by the Deputy Secretary-General.

30. With regard to the AATA scale of salaries and allowances, the Executive Committee recommended that salaries should be based on the OAU staff scale of salaries and that the categories of the salary scales for the senior staff of the AATA secretariat be classified as levels (L) and those of the junior staff be classified as supporting staff (SS).

31. The staff scale of salaries and allowances based on the OAU scale as recommended by the Executive Committee was adopted. The approved staff scale of salaries and allowances are contained in annex II(a) to (c) of this report. It was decided that the scale of salaries and allowances was to be reviewed when the Secretary-General was appointed.

32. During the discussion of the organizational structure of AATA proposed by the Executive Committee, members of the General Assembly observed that the number of staff proposed during the initial years was too many and felt there was need for reduction. In that regard, the meeting agreed that, in the Department of Administration, the post of Administrative Officer should be abolished and the number of secretaries should be reduced to one. For the Training, Research and Publications Department, the General Assembly agreed to increase the post of fiscal experts to two and secretaries to two. With those amendments, the organizational structure recommended was adopted as contained in annex III to this report.

Proposals for appointment of the Secretary-General and Deputy Secretary-General of AATA (item 11)

33. A representative of the secretariat introduced agenda item 11 concerning proposals for the appointment of the Secretary-General and the Deputy Secretary-General for the approval of the members of the General Assembly. To facilitate the selection of candidates for the posts of Secretary-General and Deputy Secretary-General, the representative of the secretariat explained that member States would be required to advertize the posts in their respective countries. For that purpose a uniform job description should be used for the vacancy announcement and each member State should submit from among the applications received the best candidates together with their curriculum vitae.

34. The representative of the secretariat further informed the meeting that the Executive Committee should meet when the General Assembly meeting was being held in 1984 to process and select the candidates most qualified for the jobs of Secretary-General and Deputy Secretary-General to be recommended to the General Assembly. The procedure for appointment outlined by the representative of the secretariat on behalf of the Executive Committee was adopted by the members of the General Assembly.

35. With regard to the qualifications for the posts, there was a lengthy discussion on such issues as age, language and length of experience. The members of the General Assembly agreed that the educational qualification should be amended to include "equivalent qualifications" and that the length of experience be reduced to eight years for the post of Secretary-General and six years for the post of Deputy Secretary-General. The procedure for appointment, and the qualifications and experience for the posts of Secretary-General as amended were adopted.

(a) Choice of the headquarters of AATA

(b) Draft headquarters agreement (item 12)

36. The members of the General Assembly agreed to accept the recommendation made by the Executive Committee that Ethiopia be chosen as the headquarters of the Association because of the following offers made by Ethiopia:

(a) "to provide appropriate site if the Association chooses to build its own offices or, do all it can to facilitate and expedite the renting of offices";

( ) "to provide to the Association privileges and immunities as granted to similar international institutions already established in the country details of which could be negotiated".

Date and place of the next meeting of the General Assembly (item 13)

37. Members of the General Assembly decided that the following member States should be requested to host the 1984 General Assembly meeting: Togo, Botswana, Algeria and Egypt. In the even that these countries declined to host the meeting, Ethiopia should host it, but without obligations.

Any othe business (item 14)

38. Nothing was raised under item 14.

Distribution of draft summary records and closure of the meeting (item 15)

31. Draft summary records of the meeting was circulated to members of the General Assembley.

40. The Chairman, before bringing the meeting to a close, and on behalf of the members of the General Assembly, thanked ECA for servicing the meeting. He concluded by saying that the implementation of the decisions taken at the meeting would, to a great extent, depend on the Chairmen of the subregional committees, the interim secretariat and particularly the States members of AATA. He would do his best to see to it that all the decisions taken at the meeting were carried out. The meeting was then declared closed.

Contributions to be paid to the 1982 - 1984 budget by States members of AATA based on the criteria adopted by the General Assembly of AATA at the inaugural meeting held in Monrovia, (Liberia) from 11-19 February 1980

1982-1984 BIENNIAL BUDGET: $86,700

I Members as of 30 June 1981	II 1979 GDP at 1970 constant prices (in million of United States dollars)	III Percentage share in total GDP of members of AATA	IV Percentage contributions of members with a lower limit of 0,5 percent and upper limit of 10 percent	V Members assessed contribution to the 1982-1983 biennial budget (in dollars
1. Algeria	8,487.6	16.80	10.00	8,670
2. Botswana	161.2	0.32	0.90	780
3. Central African Republic	228.6	0.45	1.25	1,084
4. Comoros	29.3	0.06	0.50	433
5. Egypt	12,668.6	25.07	10.-	8,670
6. Ethiopia	2,312.5	4.58	10.-	8,670
7. Gambia	61.4	0.12	0.50	433
8. Liberia	504.2	1.00	2.77	2,402
9. Malawi	636.5	1.26	3.50	3.035
10. Mali	346.6	0.68	1.89	1,639
11. Niger	585.7	1.16	3.23	2,800
12. Nigeria	15,687.1	31.05	10.-	8,670
13. Senegal	1,055.0	2.09	5.81	5,037
14. Swaziland	216.3	0.43	1.19	1,032
15. Togo	305.6	0.60	1.66	1,439
16. Uganda	1,352.7	2.68	7.45	6,459
17. United Republic of Cameroon	1,827.6	3.62	9.35	8,107
18. Zaire	2,012.1	3.98	10.-	8,670
19. Zambia	2,046.6	4.05	10.-	8,670
Total	50,526.2	100.00	100.00	86,700

APPROVED SALARY SCALES FOR AATA SECRETARIAT FOR SENIOR STAFF

BASED ON CAU STAFF SALARY SCALES

(in United States dollars)

Staff category	Proposed level	Step I	Annual increase	Final Step X
Associate officer	L1	7 200*	250	9 450
Associate officer	L2	9 000	260	11 340
Administrative officer	L3	11 000	280	13 520
Economist	L3	11 000	280	13 520
Accounting officer	L4	13 300	300	16 000
Head of department	L5	16 000	320	19 200
Deputy Secretary-General	L6	17 140	330	20 110
Secretary-General	L7	18 950	350	22 100

* To be reviewed when the Secretary-General is appointed.

APPROVED SALARY SCALES FOR AATA SECRETARIAT SUPPORTING STAFF (SS)
BASED ON OAU SALARY SCALES OF ADMINISTRATIVE STAFF

(in United States dollars)

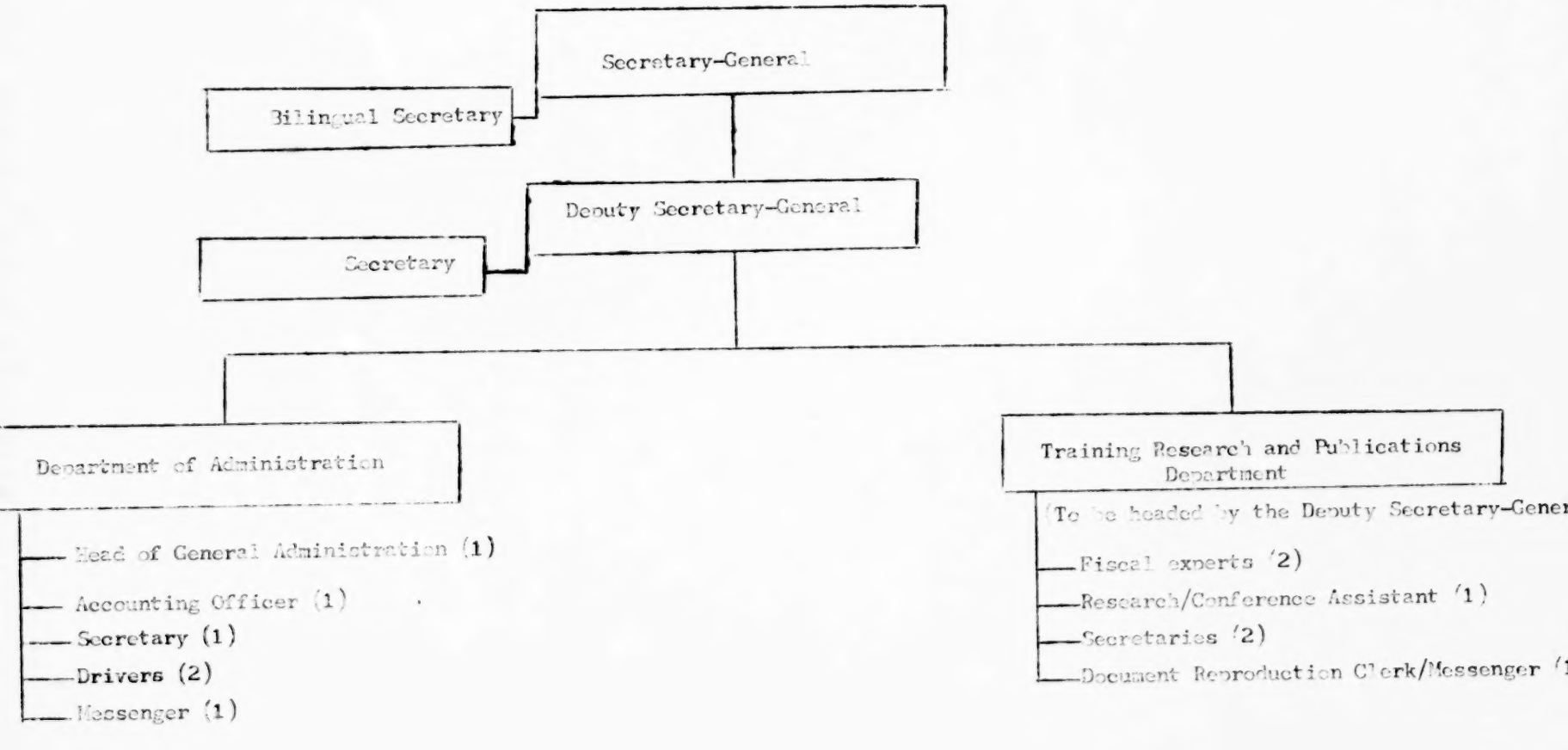
Staff category	Level	Step	Annual increase	Final Step X
Junior secretary	SS 1	3 300	100	4 200
Reproduction clerk	SS 2	3 800	150	5 150
Secretary	SS 3	4 600	180	6 220
Bilingual secretary	SS 4	5 700	180	7 320
Research assistant	SS 5	6 750	190	8 460
Documentalist	SS 6	8 500	200	10 300

APPROVED SALARY SCALES FOR AATA SECRETARIAT MANUAL STAFF
BASED ON OAU SALARY SCALES OF AUXILIARY AND GENERAL SERVICE
STAFF LOCALLY RECRUITED
(in United States dollars)

Category	Level	Step*	Annual increase	Final Step IX
1st Class	MSS 1	470	40	790
2nd Class	MSS 2	670	45	1 030
3rd Class	MSS 3	950	60	1 430
4th Class	MSS 4	1 330	90	2 050
5th Class	MSS 5	1 825	100	2 625
6th Class	MSS 6	2 300	120	3 380
7th Class	MSS 7	3 150	160	4 590
8th Class	MSS 8	4 300	190	6 010
9th Class	MSS 9	5 200	200	7 000
10th Class	MSS 10	6 100	200	7 900

Note: MSS = Manual supporting staff.

* To be reviewed when the Secretary-General is appointed.


Secretary-General
Bilingual Secretary
Deputy Secretary-General
Secretary
Department of Administration
Head of General Administration (1)
Accounting Officer (1)
Secretary (1)
Drivers (2)
Messenger (1)
Training Research and Publications Department
(To be headed by the Deputy Secretary-Gener
Fiscal experts (2)
Research/Conference Assistant (1)
Secretaries (2)
Document Reproduction Clerk/Messenger (1